

HMO MC RESERVE % TOTAL RESERVE	HMO MC RESERVE % TOTAL RESERVE	0 62.60% 0	0 62.60% 0
NO FAULT RESERVE % TOTAL RESERVE	NO FAULT RESERVE % TOTAL RESERVE	188,621 53.00% 99,969	84,209 53.00% 44,631
MEDICARE REHAB RESERVE % TOTAL RESERVE	MEDICARE REHAB RESERVE % TOTAL RESERVE	0 30.00% 0	997 30.00% 299
BLUE CROSS P/C RESERVE % TOTAL RESERVE	BLUE CROSS P/C RESERVE % TOTAL RESERVE	595,140 50.00% 297,570	94,042 50.00% 47,021
MEDICARE SNF RESERVE % TOTAL RESERVE	MEDICARE SNF RESERVE % TOTAL RESERVE	663 71.90% 477	1,619 71.90% 1,164
PENDING MA RESERVE % TOTAL RESERVE	PENDING MA RESERVE % TOTAL RESERVE	0 89.00% 0	646 89.00% 575
MEDICARE RESERVE % TOTAL RESERVE	MEDICARE RESERVE % TOTAL RESERVE	1,393,153 82.00% 1,142,386	802,222 82.00% 657,822
COMMERCIAL RESERVE % TOTAL RESERVE	COMMERCIAL RESERVE % TOTAL RESERVE	606,785 18.00% 109,221	285,942 18.00% 51,470
SELF PAY RESERVE % TOTAL RESERVE	SELF PAY RESERVE % TOTAL RESERVE	596,703 17.00% 101,439	248,964 17.00% 42,324
BLUE CROSS CASH RESERVE % TOTAL RESERVE	BLUE CROSS CASH RESERVE % TOTAL RESERVE	656 45.00% 295	209 45.00% 94
POLICE & FIRE RESERVE % TOTAL RESERVE	POLICE & FIRE RESERVE % TOTAL RESERVE	256 57.00% 146	550,349 57.00% 313,699
DEL VAL HMO RESERVE % TOTAL RESERVE	DEL VAL HMO RESERVE % TOTAL RESERVE	0 65.00% 0	0 65.00% 0
MEDICAL ASST RESERVE % TOTAL RESERVE	MEDICAL ASST RESERVE % TOTAL RESERVE	532,678 85.00% 452,776	101,189 85.00% 86,011

CL 004282

HMO	HMO		
RESERVE %	RESERVE %	1,304,995	520,299
TOTAL RESERVE	TOTAL RESERVE	69.00%	69.00%
		900,446	359,006
MCP CARE	MCP CARE	(1,057)	45,289
RESERVE %	RESERVE %	100.00%	100.00%
TOTAL RESERVE	TOTAL RESERVE	(1,057)	45,289
WORKMENS COMP	WORKMENS COMP		
RESERVE %	RESERVE %	451,341	525,175
TOTAL RESERVE	TOTAL RESERVE	48.00%	48.00%
		216,644	252,084
MANAGED MEDICAID	MANAGED MEDICAID		
RESERVE %	RESERVE %	149,702	177,863
TOTAL RESERVE	TOTAL RESERVE	42.00%	42.00%
		62,875	74,702
KEYSTONE EAST	KEYSTONE EAST		
RESERVE %	RESERVE %	573,941	102,826
TOTAL RESERVE	TOTAL RESERVE	64.00%	64.00%
		367,322	65,809
CHARITY CARE	CHARITY CARE		
RESERVE %	RESERVE %	7,642	2,559
TOTAL RESERVE	TOTAL RESERVE	100.00%	100.00%
		7,642	2,559
		\$8,081,595	\$4,078,039

CL 004283

[illegible]

EXHIBIT 4023

AHERF
06/30/96

Working Paper Name: Bucks Inpatient Bad Debt Analysis
Working Paper Reference: 0053-454
Working Paper Type ☒: OLE, Prepared by Client

BUCKS COUNTY HOSPITAL
INPATIENT BAD DEBT RESERVE CALCULATION
06/30/96

PBC

☒ **Completed**

Completed By: Brian W. Christian Date: 09/17/96 10:37:17 AM
Last Modified By: Mark D. Kirstein Date: 10/03/96 12:34:46 AM

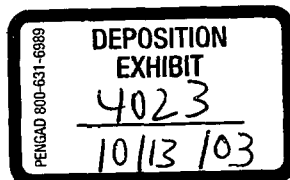
☒ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion**

Modification History:

Brian W. Christian



CL 000991

BUCKS COUNTY HOSPITAL
INPATIENT BAD DEBT RESERVE CALCULATION
06/30/96

PBC

CLASS	TOTAL	INHOUSE & DNFB (NET)										181-270	271-365	365+
		(1) * (2) =	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+			
A MEDICAID	45,217	1	0	2,808	9,296	13,123	14,082	4,997	911	0	0	0	0	0
B BLUE CROSS	6,625	1	0	1,169	765	236	2,124	1,631	700	0	0	0	0	0
C COMMERCIAL	18,254	A	130	1,850	1,951	1,572	30	1,061	10,373	0	0	0	0	0
D DIRECT CONTRACTING	3,694	(1) * (2) =	0	418	70	(293)	1,461	955	220	0	0	0	0	0
F CHARITY CARE	0	1	0	0	0	0	0	0	0	0	0	0	0	0
H HMO (USHC/KHPE)	42,991	1	0	15,180	13,763	5,581	3,594	3,700	1,173	0	0	0	0	0
I PATIENT CONTRACTS	28,765	1	0	0	10,630	1,081	0	585	16,468	0	0	0	0	0
M MEDICARE	53,595	1	0	5,302	13,881	5,533	961	10,611	17,307	0	0	0	0	0
N MANAGED MA	10,612	1	0	1,214	75	872	1,060	7,391	0	0	0	0	0	0
P PPO-PREFERRED PROVIDER	80,870	1	0	2,752	6,074	10,489	14,202	42,605	4,748	0	0	0	0	0
U SELF PAY	822,886	1	45,980	117,158	77,555	201,680	87,187	89,400	78,992	0	0	0	0	0
W WORKERS COMP/NO FAULT	0	1	0	0	0	0	0	0	0	0	0	0	0	0
REQUIRED RESERVE	1,113,509		46,110	147,851	134,061	239,875	124,701	162,937	130,893	0	0	0	0	0

A- Commercial reserve is calculated based on gross A/R less estimated contractual percentage.

(1) * (2) * (80%)

Note: The reserve calculation below is based on the aged by discharge date methodology.

CLASS	TOTAL	INHOUSE & DNFB (NET)										181-270	271-365	365+
		(3) * (2) =	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+			
A MEDICAID	72,621	1	0	5,120	9,714	10,349	9,757	21,436	16,245	0	0	0	0	0
B BLUE CROSS	7,102	1	0	1,411	322	444	2,595	1,631	700	0	0	0	0	0
C COMMERCIAL...	20,887	A	130	2,091	2,426	1,448	2,374	1,061	10,373	0	0	0	0	0
D DIRECT CONTRACTING	3,694	(3) * (2) =	0	418	70	(293)	1,461	955	220	0	0	0	0	0
F CHARITY CARE	0	1	0	0	0	0	0	0	0	0	0	0	0	0
H HMO	57,530	1	0	18,306	10,044	8,281	6,276	14,487	135	0	0	0	0	0
I PATIENT CONTRACTS	28,811	1	0	0	0	11,712	0	262	16,838	0	0	0	0	0
M MEDICARE	65,293	1	0	6,406	7,308	14,194	782	5,762	30,841	0	0	0	0	0
N MANAGED MA	14,871	1	0	926	363	299	1,053	3,193	9,038	0	0	0	0	0
P PPO-PREFERRED PROVIDER	99,845	1	0	3,399	3,918	6,208	21,674	17,103	47,545	0	0	0	0	0
U SELF PAY	861,503	1	45,980	130,897	43,804	159,213	90,778	132,406	149,207	0	0	0	0	0
W WORKERS COMP/NO FAULT	0	1	0	0	0	0	0	0	0	0	0	0	0	0
REQUIRED RESERVE	1,232,158		46,110	168,974	77,969	211,854	136,751	198,296	281,140	0	0	0	0	0

A- Commercial reserve is calculated based on gross A/R less estimated contractual percentage.

(3) * (2) * (80%)

Reserve difference due to change in historic aging methodology.

Reserve using final billed aging	1,113,509
Reserve using discharge date	1,232,158
Difference	(118,649) I

Although there is a difference between the reserves, because of the change in aging methodology, C&L does not propose an entry. C&L has prepared an additional analysis that uses AGH reserve percentages and the client has booked an additional reserve for bad debt.

Invision- Inpatient reserve for uncoll. accts.	1,113,509 (6)
Palcom- Inpatient reserve for uncoll. accts.	1,424,444 sum of (7)
Total calculated bad debt reserve	2,537,953 53-461

CL 000993

BUCKS COUNTY HOSPITAL
ACCOUNTS RECEIVABLE AGING - INPATIENT
June 30, 1996

AGED FROM FINAL BILL DATE

CLASS	TOTAL	IH & DNFB (NET)	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	996,576	(1) 204,985	256,262	56,157	185,918	131,232	140,818	19,989	1,215	0	0
B BLUE CROSS	227,034	36,984	82,641	58,458	15,308	4,717	21,235	6,525	1,166	0	0
C COMMERCIAL	357,080	16,254	160,826	77,094	40,653	19,652	249	5,306	37,046	0	0
D DIRECT CONTRACTING	104,213	0	86,166	8,367	704	(1,956)	7,307	3,184	440	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0
H HMO (USHC/KHPE)	1,436,006	155,122	592,549	303,598	275,254	55,809	35,942	14,799	2,933	0	0
I PATIENT CONTRACTS	40,941	0	0	0	17,717	1,802	0	836	20,585	0	0
M MEDICARE	1,832,813	318,125	796,873	265,093	277,625	69,165	9,609	53,055	43,268	0	0
N MANAGED MA	116,541	4,035	37,844	24,281	1,496	8,723	10,597	29,565	0	0	0
P PPO-PREFERRED PROVIDER	599,282	61,362	141,520	55,039	60,738	69,928	56,809	142,015	11,871	0	0
U SELF PAY	1,535,441	91,960	249,867	234,315	155,109	403,360	174,374	127,715	98,741	0	0
W WORKERS COMP/NO FAULT	101,694	0	15,383	43,924	15,976	11,878	18	(80)	14,595	0	0
TOTAL	7,347,620	888,827	2,419,931	1,126,326	1,046,498	774,310	456,959	402,910	231,859	0	0

(1) Amounts were traced into the Invision system generated report.

AGED BY DISCHARGE DATE

CLASS	TOTAL	IH & DNFB (NET)	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	996,576	(3) 204,985	186,440	102,407	194,281	103,491	97,568	85,744	21,660	0	0
B BLUE CROSS	227,034	36,984	70,569	70,530	6,432	8,876	25,952	6,525	1,166	0	0
C COMMERCIAL	357,080	16,254	122,905	87,144	50,539	18,099	19,787	5,306	37,046	0	0
D DIRECT CONTRACTING	104,213	0	86,166	8,367	704	(1,956)	7,307	3,184	440	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0
H HMO (USHC/KHPE)	1,436,006	155,122	510,017	366,115	200,889	82,812	62,763	57,949	338	0	0
I PATIENT CONTRACTS	40,941	0	0	0	0	19,519	0	374	21,047	0	0
M MEDICARE	1,832,813	318,125	757,061	320,298	146,169	177,429	7,819	28,809	77,102	0	0
N MANAGED MA	116,541	4,035	37,844	18,527	7,250	2,988	10,530	12,773	22,594	0	0
P PPO-PREFERRED PROVIDER	599,282	61,362	126,824	67,973	39,175	41,383	86,694	57,008	118,862	0	0
U SELF PAY	1,535,441	91,960	218,438	261,793	87,608	318,425	181,557	189,151	186,509	0	0
W WORKERS COMP/NO FAULT	101,694	0	15,383	40,142	19,748	11,888	18	(80)	14,595	0	0
TOTAL	7,347,620	888,827	2,131,647	1,343,295	752,796	782,955	499,996	446,745	501,358	0	0

(3)- C&L obtained amounts from the Invision system generated agings.

CL 000994

sum of (4)	4,845,855	Patcom ATB Balance
sum of (5)-	6,458,793	Invision ATB Balance
53-456	2,743,240	Invision IH & DNFB Balance
53-450	14,047,888	Total G/L Balance

CL 000995

BUCKS COUNTY HOSPITAL
INPATIENT BAD DEBT RESERVE PERCENTAGES

CLASS	INHOUSE & DNFB	0-30/ FINAL BILL	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	0%	0%	5%	5%	10%	10%	25%	75%	100%	100%
B BLUE CROSS	0%	0%	2%	5%	5%	10%	25%	60%	70%	70%
C COMMERCIAL	1%	1%	3%	6%	10%	15%	25%	35%	50%	75%
D DIRECT CONTRACTING	1%	1%	5%	10%	15%	20%	30%	50%	75%	75%
F CHARITY CARE	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
H HMO (USHC/KHPE)	0%	0%	5%	5%	10%	10%	25%	40%	50%	90%
I PATIENT CONTRACTS	50%	50%	50%	60%	60%	70%	70%	80%	90%	100%
M MEDICARE	0%	0%	2%	5%	8%	10%	20%	40%	60%	90%
N MANAGED MA	0%	0%	5%	5%	10%	10%	25%	40%	50%	90%
P PPO-PREFERRED PROVIDER	0%	0%	5%	10%	15%	25%	30%	40%	50%	90%
U SELF PAY	50%	50%	50%	50%	50%	50%	70%	80%	90%	100%
W WORKERS COMP/NO FAULT	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

CL 000996

08-Oct-98
09:53 AM

ALLEGHENY UNIVERSITY HOSPITALS
BUCKS COUNTY
PROVISION FOR BAD DEBT
06/30/96

06/30/96												
CODE	FINANCIAL CLASS	NOT BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-360	>360	BILLED & UNBILLED TOTAL	BILLED TOTAL
INPATIENT TOTALS												
A	OTHER HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	2,406 10.00% 241	2,448 30.00% 734	4,853 975	4,853 975
B	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	263,977 10.00% 26,398	407,320 30.00% 122,196	671,297 148,594	671,297 148,594
C	CONTRACT PAYOR ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	11,221 20.00% 2,244	11,221 20.00% 2,244	11,221 2,244	11,221 2,244
D	DPA (O/P) ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 50.00% 0	0 85.00% 0	0 0	0 0
E	EMPLOYEE HEALTH ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 15.00% 0	0 30.00% 0	0 0	0 0
F	ASU COS EYE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 15.00% 0	0 30.00% 0	0 0	0 0
G	NO FAULT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 15.00% 0	928 15.00% 139	0 15.00% 0	0 15.00% 0	0 15.00% 0	0 15.00% 0	0 15.00% 0	45,904 20.00% 9,181	24,258 50.00% 12,129	71,089 21,449	71,089 21,449
H	CHAMPUS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	9,251 15.00% 1,388	16,122 30.00% 4,837	25,373 6,224	25,373 6,224
I	COMMERCIAL INS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	4 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	339,539 5.00% 16,977	89,842 20.00% 17,968	429,386 34,946	429,386 34,946
J	INS AFTER INS PYMT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 10.00% 0	0 20.00% 0	0 0	0 0
K	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00% 0	(6,246) 2.00% (125)	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 2.00% 0	0 5.00% 0	0 30.00% 0	(6,246) (125)	(6,246) (125)

CL 000997

ALLEGHENY UNIVERSITY HOSPITALS	08-Oct-98
BUCKS COUNTY	09:53 AM
PROVISION FOR BAD DEBT	
06/30/96	

[illegible]

CL 000999

	ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	15.00%	30.00%	0	0
F	ASU COS EYE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
G	NO FAULT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
H	CHAMPUS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
I	COMMERCIAL INS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
J	INS AFTER INS PYMT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
K	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
L	PENDING MA ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
M	MEDICARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
N	INSUR - SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
O	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
P	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
R	POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0	0	0	0	0	0	0	0	0	0	0	0	0

[illegible]

CL 001001

ALLEGHENY UNIVERSITY HOSPITALS

08-Oct-98
09:53 AMBUCKS COUNTY
PROVISION FOR BAD DEBT
06/30/96

CODE	FINANCIAL CLASS	NOT BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-360	>360	BILLED & UNBILLED TOTAL	BILLED TOTAL
MENTAL HEALTH												
A	OTHER HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	6,860 10.00%	16,845 30.00%	23,705	23,705
B	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	92,695 10.00%	499,878 30.00%	592,573	592,573
C	CONTRACT PAYOR ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 20.00%	0 20.00%	0 20.00%	0 20.00%	0 20.00%	0 20.00%	0 20.00%	0 20.00%	16,842 20.00%	16,842	16,842
D	DPA (O/P) ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 85.00%	0	0
E	EMPLOYEE HEALTH ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 15.00%	0 30.00%	0	0
F	ASU COS EYE ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 15.00%	0 30.00%	0	0
G	NO FAULT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 15.00%	0 20.00%	716 50.00%	716	716
H	CHAMPUS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	8,036 15.00%	6,629 30.00%	14,665	14,665
I	COMMERCIAL INS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	0 5.00%	41,754 5.00%	6,178 20.00%	47,932	47,932
J	INS AFTER INS PYMT ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 10.00%	0 10.00%	0 10.00%	0 10.00%	0 10.00%	0 10.00%	0 10.00%	0 10.00%	0 20.00%	0	0
K	MEDICARE SNF ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 2.00%	0 5.00%	0 30.00%	0	0
L	PENDING MA	0	0	0	0	0	0	0	82,876	0	82,876	82,876

CL 001002

M	ALLOWANCE PERCENT REQUIRED ALLOWANCE	70.00%	0	0	0	70.00%	0	0	70.00%	0	70.00%	0	70.00%	0	70.00%	0	75.00%	62,157	100.00%	62,157	62,157
	MEDICARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	90.224	30.00%	90,224	90,224	
	INSUR - SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00%	0	0	0	40.00%	0	0	40.00%	0	40.00%	0	40.00%	0	40.00%	0	70.00%	85.00%	0	0	0
	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00%	0	0	0	40.00%	0	0	40.00%	0	40.00%	0	40.00%	0	40.00%	0	70.00%	85.00%	0	0	0
P	SELF PAY ALLOWANCE PERCENT REQUIRED ALLOWANCE	40.00%	0	0	0	40.00%	0	0	40.00%	0	40.00%	0	40.00%	0	40.00%	0	86,737	135,524	222,261	222,261	
	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	10.00%	30.00%	0	0	0
R	POLICE & FIRE ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	5.00%	30.00%	0	0	0
S	HMO MC OP ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	10.00%	30.00%	0	0	0
T	MEDICAL ASST ALLOWANCE PERCENT REQUIRED ALLOWANCE	5.00%	0	0	0	5.00%	0	0	5.00%	0	5.00%	0	5.00%	0	5.00%	0	317,390	157,540	474,930	474,930	
	HMO PA ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	(0)	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	20,160	46,475	66,636	66,636	
	MCP CARE ALLOWANCE PERCENT REQUIRED ALLOWANCE	100.00%	0	0	0	100.00%	0	0	100.00%	0	100.00%	0	100.00%	0	100.00%	0	100.00%	100.00%	0	0	0
W	WORKMENS COMP ALLOWANCE PERCENT REQUIRED ALLOWANCE	10.00%	0	0	0	10.00%	0	0	10.00%	0	10.00%	0	10.00%	0	10.00%	0	10.00%	20.00%	0	0	0
X	MANAGED MA ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	23,932	54,058	77,990	77,990	
	KEYSTONE EAST ALLOWANCE PERCENT REQUIRED ALLOWANCE	2.00%	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	36,428	9,246	45,674	45,674	
		0	0	0	0	2.00%	0	0	2.00%	0	2.00%	0	2.00%	0	2.00%	0	10.00%	30.00%	6,417	6,417	

CL 001003

[illegible]

ALLEGHENY UNIVERSITY HOSPITALS											08-Oct-98
BUCKS COUNTY											09:53 AM
PROVISION FOR BAD DEBT											
06/30/96											
CODE	FINANCIAL CLASS	NOT BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-360	>360	BILLED & UNBILLED TOTAL
OUTPATIENT TOTALS											
A	OTHER HMO ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 1.26% 0	433 1.26% 5	0 1.26% 0	0 1.26% 0	0 1.26% 0	0 1.26% 0	0 1.26% 0	120,719 1.26% 1,521	117,735 1.26% 1,483	238,887 238,887 3,010
B	BLUE CROSS ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 1.14% 0	2,787 1.14% 32	0 1.14% 0	0 1.14% 0	0 1.14% 0	0 1.14% 0	0 1.14% 0	762,954 1.14% 8,698	407,771 1.14% 4,649	1,173,512 1,173,512 13,378
C	CONTRACT PAYOR ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	0 20.00% 0	1,047 20.00% 209	2,867 20.00% 573	3,914 3,914 783
D	DPA (OIP) ALLOWANCE PERCENT REQUIRED ALLOWANCE	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 5.00% 0	0 0 0
E	EMPLOYEE HEALTH ALLOWANCE PERCENT	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	188 0.00%	(36) 0.00%	152 152

CL 001004

[illegible]

CL 001005

[illegible]

***NET O/P REVENUE CALCULATION SPREADSHEET BELOW**

EXHIBIT 4024

AHERF
06/30/96

Working Paper Name: AHERF Subsequent Receipts Summary
Working Paper Reference: 0025-511
Working Paper Type ☒: OLE

AHERF SUBSEQUENT RECEIPTS SUMMARY
06/30/96

☒ **Completed**

Completed By: Brian W. Christian **Date:** 09/20/96 08:35:10 AM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:34:46 AM

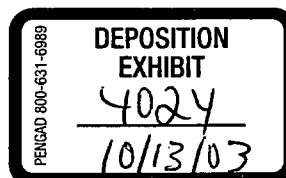
☒ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion**

Modification History:

Brian W. Christian



CL 000860

AHERF SUBSEQUENT RECEIPTS SUMMARY
06/30/96

AGH Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	17,514,256	32,261,594	14,222,013	0	9,340,095	11,058,436	0	0	84,396,394
07/01/96	44	816,423	7,436	7,800	40,877	---	6,298	190,835	1,069,713
07/02/96	5,562	839,170	40,256	28,402	68,030	80,296	23,888	16,692	1,102,296
07/03/96	149,209	783,140	13,484	129	46,771	33,643	19,912	16,939	1,063,227
07/05/96	1,387,136	190,226	3,151	46,387	174,122	181,474	13,895	36,596	2,032,987
07/08/96	---	851,160	160	65,426	288,420	21,870	19,250	33,881	1,280,167
07/09/96	---	120,553	635,646	28,560	67,932	659	7,231	10,151	870,732
07/10/96	2,105	85,947	25,967	805	108,651	104,686	22,195	14,264	364,620
07/11/96	2,432,715	1,004,028	24,960	20,753	90,367	4,211	9,733	12,908	3,599,675
07/12/96	3,256	682,367	68	8,754	88,630	75,024	14,116	44,938	917,153
07/15/96	624	416,877	61,214	115,707	236,236	134,884	26,779	40,184	1,032,505
07/16/96	822	74,271	474	52,057	95,014	13,525	38,694	22,286	297,143
07/17/96	1,312	1,332,103	344,031	99	176,712	10,743	22,123	47,489	1,934,612
07/18/96	2,127,955	459,547	11,014	362	164,748	768	77,763	9,643	2,851,800
07/19/96	---	---	38,817	45,904	112,699	443	14,469	7,217	219,549
07/22/96	2,707	799,900	110,504	35,223	361,294	87,351	40,240	54,472	1,491,691
07/23/96	126	26,740	159,449	7,304	123,489	125,245	15,153	18,457	475,963
07/24/96	1,969	1,111,945	24,407	19,155	114,147	3,734	31,199	12,498	1,319,054
07/25/96	2,134,586	812,472	4,550	1,232	179,013	280,304	13,912	11,258	3,437,327
07/26/96	1,767	21,205	7,532	436	163,744	96,935	9,656	17,061	318,336
07/29/96	590	1,731,961	325,771	61,002	314,446	166,462	19,180	36,688	2,656,100
07/30/96	4,744	268,715	---	14,880	24,943	---	16,447	17,374	347,103
07/31/96	---	193,647	50,470	90,552	41,433	281	17,956	32,368	426,707
TOTAL	8,257,229	12,622,397	1,889,361	650,929	3,081,718	1,422,538	480,089	704,199	29,108,460
Remaining Balance @7/31/96	9,257,027	19,639,197	12,332,652	(650,929)	6,258,377	9,635,898	(480,089)	(704,199)	56,044,911
	47.1%	39.1%	13.3%	ERR	33.0%	12.9%	ERR	ERR	34.5%

CL 000861

Center City Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	19,454,638	28,765,406	22,817,816	0	0	44,268,107	0	0	115,305,967
07/01/96	218,306	---	6,663	21,451	183,295	661,424	36,835	102,353	1,230,327
07/02/96	380,757	---	1,767	78,106	96,836	---	238	8,819	566,523
07/03/96	159,880	2,348,099	3,069	353	149,091	1,444	353	9,729	2,672,018
07/05/96	5,266	---	1,627	127,565	51,304	5,667	2,964	13,817	208,210
07/08/96	86,234	1,494	705,269	179,920	336,850	88,502	170	26,007	1,424,446
07/09/96	53,688	---	---	78,540	47,625	77,370	26	3,754	261,003
07/10/96	120,608	94,396	248,562	2,214	12,310	74,393	---	32,479	584,962
07/11/96	98,713	---	---	57,070	33,157	1,469,156	1,331	3,369	1,662,796
07/12/96	76,881	---	131	24,072	199,224	---	---	6,089	306,397
07/15/96	81,490	2,241	252,968	318,194	248,212	257,721	25	22,086	1,182,937
07/16/96	181,455	---	---	143,157	7,446	---	---	9,912	341,970
07/17/96	69,317	2,131,077	---	273	22,991	3,945	---	8,417	2,236,020
07/18/96	83,879	---	130	997	105,017	36,909	50	22,764	249,746
07/19/96	120,417	---	---	126,236	73,824	5,780	---	10,361	336,618
07/22/96	98,912	---	100,423	1,143,397	256,951	152,144	8,255	15,709	1,775,791
07/23/96	81,496	---	6,966	20,087	389,685	---	11,733	13,877	523,844
07/24/96	65,564	158,431	1,240	52,677	51,835	31,220	1,148	12,020	374,135
07/25/96	130,364	---	1,192	3,389	192,705	48,601	32,722	8,645	417,618
07/26/96	139,168	---	180	1,198	164,571	17,938	14,301	17,308	354,664
07/29/96	275,960	3,737	114,154	1,667,754	232,279	121,574	---	14,932	2,430,390
07/30/96	189,201	---	---	40,921	29,013	65,340	3,434	509	328,418
07/31/96	155,771	2,091,403	1,878	249,019	46,370	1,501,315	---	1,735	4,047,491
TOTAL	2,873,327	6,830,878	1,446,219	4,336,590	2,930,591	4,620,443	113,585	364,691	23,516,324
Remaining Balance @ 7/31/96	16,581,311	21,934,528	21,371,597	(4,336,590)	(2,930,591)	39,647,664	(113,585)	(364,691)	45,235,798
	14.8%	23.7%	6.3%	ERR	ERR	10.4%	ERR	ERR	20.4%

CL 000862

East Falls/EPPI Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	10,587,950	16,394,931	37,556,848	2,692,579	2,005,719	13,111,375	0	0	82,349,402
07/01/96	51,162	1,259,194	859	5,200	---	114,442	110	259,839	1,690,806
07/02/96	32,466	---	---	18,935	16,579	82,788	---	515	151,283
07/03/96	95,784	---	3,005	86	78,363	---	---	1,439	178,677
07/05/96	72,649	57,087	82	30,925	4,162	538	1,488	1,949	168,880
07/08/96	50,440	---	341,375	43,617	73,239	6,009	---	14,334	529,014
07/09/96	125,450	133,769	25	19,040	14,783	124,665	153	2,765	420,650
07/10/96	48,075	---	452,137	537	20,565	543	450	3,438	525,745
07/11/96	55,778	22,440	---	13,835	71,451	716,925	222	7,808	888,459
07/12/96	45,861	---	---	5,836	28,468	49,119	737	2,366	132,387
07/15/96	85,718	1,305,456	238,828	77,138	75,023	54,489	65	11,530	1,848,247
07/16/96	139,965	---	---	34,705	211,969	571	65	1,152	388,427
07/17/96	50,861	---	17,756	66	38,081	347	67	3,283	110,461
07/18/96	42,082	24,719	1,449	242	23,883	1,869	225	7,207	101,676
07/19/96	38,026	---	---	30,603	7,252	35,169	32	3,645	114,727
07/22/96	113,564	12,502	321,879	318,907	163,035	109,753	986	9,337	1,049,963
07/23/96	152,329	---	30	4,870	18,465	2,944	500	12,878	192,016
07/24/96	19,151	---	1,320	12,770	11,546	9,346	19,275	1,165	74,573
07/25/96	15,821	88,253	401	822	12,254	242,927	---	5,864	366,342
07/26/96	127,315	---	3,936	290	8,809	37,875	10	11,909	190,144
07/29/96	74,545	149,144	456,505	490,668	231,631	59,330	10,080	22,548	1,494,451
07/30/96	69,221	---	---	9,920	6,322	---	---	1,193	86,656
07/31/96	10,381	---	3,772	60,368	22,007	623,299	4,559	5,384	729,770
TOTAL	1,516,644	3,052,564	1,843,359	1,179,380	1,137,887	2,272,948	39,024	391,548	11,433,354
Remaining Balance @7/31/96	9,071,306	13,342,367	35,713,489	1,513,199	867,832	10,838,427	(39,024)	(391,548)	21,024,619
	14.3%	18.6%	4.9%	43.8%	56.7%	17.3%	ERR	ERR	13.9%

Bucks Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	3,142,498	5,794,739	3,403,167	0	0	10,866,418	0	0	23,206,822
07/01/96	11,825	---	---	6,500	---	76,262	---	48,898	143,485
07/02/96	24,732	---	---	23,669	35,379	---	46	4,144	87,970
07/03/96	8,864	---	2,192	107	53,433	---	---	1,360	65,956
07/05/96	33,711	11,591	---	38,656	26,738	1,714	---	1,335	113,745
07/08/96	9,969	354,049	229,499	54,521	16,523	7,704	370	15,576	688,211
07/09/96	25,354	---	---	23,800	2,869	1,973	---	4,766	58,762
07/10/96	51,585	---	15	671	4,463	29,397	3,277	4,088	93,496
07/11/96	22,619	71,035	---	17,294	1,295	57,985	443	14,162	184,833
07/12/96	22,179	---	115,478	7,295	15,068	10	---	1,379	161,409
07/15/96	13,224	311,958	194	96,423	23,542	7,035	312	10,008	462,696
07/16/96	11,573	---	---	43,381	3,762	---	161	4,157	63,034
07/17/96	13,562	---	135	83	6,322	---	---	23,197	43,299
07/18/96	10,655	7,069	538	302	13,073	78,165	1	4,421	114,224
07/19/96	16,640	---	---	38,253	27,144	1,193	---	6,832	90,062
07/22/96	18,127	129,067	1,150	29,352	22,322	3,845	---	16,645	220,508
07/23/96	17,198	---	407	6,087	6,674	72	50	4,132	34,620
07/24/96	20,628	---	---	15,963	2,050	---	---	4,616	43,257
07/25/96	7,143	71,513	---	1,027	29,621	1,591	6,373	4,585	121,853
07/26/96	13,762	---	---	363	22,049	420	17,525	6,216	60,335
07/29/96	23,163	76,003	94,719	50,835	37,078	22,111	101	11,522	315,532
07/30/96	16,098	---	---	12,400	4,530	---	---	1,275	34,303
07/31/96	14,745	---	1,510	75,460	8,058	146,418	295	2,714	249,200
TOTAL	407,356	1,032,285	445,837	542,442	361,993	435,895	28,954	196,028	3,450,790
Remaining Balance @7/31/96	2,735,142	4,762,454	2,957,330	(542,442)	(361,993)	10,430,523	(28,954)	(196,028)	6,670,125
	13.0%	17.8%	13.1%	ERR	ERR	4.0%	ERR	ERR	14.9%

CL 000864

Elkins Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	4,535,230	9,690,733	3,886,835	0	0	11,209,997	0	0	29,322,795
07/01/96	33,268	---	---	5,200	---	134,067	337	46,042	218,914
07/02/96	17,705	---	---	18,935	16,326	2,771	1,029	6,316	63,082
07/03/96	11,413	---	---	86	675	---	---	1,712	13,886
07/05/96	13,803	---	---	30,924	45,079	---	---	1,881	91,687
07/08/96	18,896	581,372	85,964	43,617	5,442	31,328	---	9,740	776,359
07/09/96	27,001	---	---	19,040	1,600	5,917	---	6,367	59,925
07/10/96	42,875	---	66,582	537	5,278	1,859	---	5,241	122,372
07/11/96	21,804	206,639	---	13,835	12,301	152,607	---	2,457	409,643
07/12/96	39,951	---	---	5,836	8,742	543	---	4,760	59,832
07/15/96	86,391	187,766	11,622	77,138	1,239	8,009	2,051	15,019	389,235
07/16/96	20,581	---	---	34,705	8,050	9,311	---	3,664	76,311
07/17/96	41,142	---	---	66	477	---	3	2,999	44,687
07/18/96	25,611	---	---	242	568	2,902	507	499	30,329
07/19/96	52,114	15,986	---	30,603	30,755	51,382	---	7,076	187,916
07/22/96	45,773	247,877	14,044	23,482	42,849	11,866	---	14,256	400,187
07/23/96	17,273	---	---	4,870	8,766	---	5,982	2,875	39,766
07/24/96	25,188	---	---	12,770	4,772	8,330	---	3,742	54,802
07/25/96	19,080	---	1,467	822	4,567	178	4,585	3,173	33,872
07/26/96	31,813	108,480	5,352	290	7,348	6,036	40	6,771	166,130
07/29/96	31,640	226,667	92,583	40,668	25,929	4,562	255	11,490	433,794
07/30/96	15,295	---	---	9,920	1,979	660	390	3,015	31,259
07/31/96	95,811	---	869	60,368	4,285	376,198	---	997	538,528
TOTAL	734,428	1,574,787	278,483	433,954	237,027	808,526	15,179	160,132	4,242,516
Remaining Balance @7/31/96	3,800,802	8,115,946	3,608,352	(433,954)	(237,027)	10,401,471	(15,179)	(160,132)	8,203,036
	16.2%	16.3%	7.2%	ERR	ERR	7.2%	ERR	ERR	14.5%

CL 000865

St. Christophers Cash Summary

	BLUE CROSS	MEDICARE	MEDICAID	USHC	COMMERCIAL	HMO/PPOs	GUARANTOR	OTHER	TOTAL
A/R Balance @ 6/30/96	9,997,030	1,401,974	34,402,699	0	0	16,566,706	0	0	62,368,409
07/01/96	56,880	---	---	18,851	---	---	---	319,887	395,618
07/02/96	9,249	---	---	68,639	11,297	---	---	16,009	105,194
07/03/96	53,074	---	210	311	4,656	---	---	1,972	60,223
07/05/96	14,409	---	---	112,103	20,956	64,590	282	5,361	217,701
07/08/96	22,760	89	1,290,414	158,112	9,657	166,607	---	50,018	1,697,657
07/09/96	346,081	---	---	69,020	64,455	---	---	1,701	481,257
07/10/96	45,977	---	---	1,945	1,678	---	---	317	49,917
07/11/96	22,244	---	---	50,152	8,952	372,760	---	2,238	456,346
07/12/96	5,871	---	5,627	21,154	40,247	94,172	---	16,764	183,835
07/15/96	51,849	39,341	102,399	279,625	244,692	124,911	---	14,271	857,088
07/16/96	6,627	---	---	125,805	11,667	---	159	3,156	147,414
07/17/96	15,836	---	---	240	5,182	---	---	5,029	26,287
07/18/96	9,493	318	16,799	876	17,242	533	442	887	46,590
07/19/96	13,205	---	143,769	110,934	1,217	---	---	11,796	280,921
07/22/96	29,769	272	24,508	85,122	293,926	308,608	---	10,619	752,824
07/23/96	32,840	---	---	17,652	13,805	---	---	3,078	67,375
07/24/96	19,514	---	---	46,292	47,841	---	15	2,908	116,570
07/25/96	41,106	59	---	2,978	80,115	89	35,668	1,771	161,786
07/26/96	55,881	---	30,770	1,053	31,566	515,260	---	9,352	643,882
07/29/96	42,389	38,773	48,421	147,421	30,387	168,988	159	16,645	493,183
07/30/96	61,791	---	---	35,961	69,812	66,057	102	1,247	234,970
07/31/96	64,786	---	---	218,834	57,109	330,895	224	3,195	675,043
TOTAL	1,021,631	78,852	1,662,917	1,573,080	1,066,459	2,213,470	37,051	498,221	8,151,681
Remaining Balance @7/31/96	8,975,399	1,323,122	32,739,782	(1,573,080)	(1,066,459)	14,353,236	(37,051)	(498,221)	15,802,550
	10.2%	5.6%	4.8%	ERR	ERR	13.4%	ERR	ERR	13.1%

CL 000866

EXHIBIT 4025

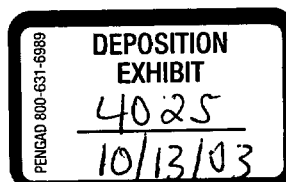
**AHERF
06/30/96****File Section Heading:** Assets**File Section Code:** 0053**File Section Name:** Patient Accounts Receivable - Center City**Step Name:** Review high-dollar accounts at 6/30/96**Step Description:**

Perform the following to ascertain that the hospital is properly accounting for high-dollar accounts:

- a. Agree client prepared listing for account balances exceeding \$200,000 on a test basis to the in-house, DNFB and Final Billed accounts receivable detail at year-end.
- b. Review client summarized information which provides a status update on the accounts through August 23, 1996.
- c. Determine that the appropriate contractual allowances have been taken against these high-dollar balance accounts.
- d. Consider the risk that significant unrecorded outliers exist.

Audit Objectives: Accuracy
Valuation**Step Comments****Completed****Completed By:** Brian W. Christian
Last Modified By: Mark D. Kirstein**Date:** 09/19/96 10:09:34 AM
Date: 10/03/96 08:51:08 AM

Reviewed	Mark D. Kirstein	10/03/96 08:51:08 AM
-----------------	------------------	----------------------

Mark for Deletion

CL 001122

AHERF
06/30/96

Working Paper Name: Center City High Dollar Accounts
Working Paper Reference: 0053-558
Working Paper Type ☐: Prepared by Client, External to System

See the High Dollar & Credit Balance Audit Supplement Binder

☐ **Completed**

Completed By: Brian W. Christian Date: 09/19/96 04:44:58 PM
Last Modified By: Mark D. Kirstein Date: 10/03/96 12:34:46 AM

☐ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion****Modification History:**

Brian W. Christian

CL 001123

AHERF
06/30/96

File Section Heading: Assets
File Section Code: 0053
File Section Name: Patient Accounts Receivable - Center City
Step Name: Test old account balances at 6/30/96

Step Description:

Review client summary of accounts greater than 90 days old with balances exceeding \$100,000. Investigate Medicare/Medicaid balances greater than 120 days through client inquiry to determine collectibility. Consider reclassifying old Medicare/Medicaid balances to self-pay and including in the bad debt reasonableness test. Consider uncollectible balances in determining reasonableness of overall accounts receivable allowances

Audit Objectives: Valuation

Step Comments

Completed

Completed By: Brian W. Christian **Date:** 09/19/96 10:09:34 AM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 08:51:08 AM

Reviewed

Mark D. Kirstein

10/03/96 08:51:08 AM

Mark for Deletion

CL 001124

AHERF
06/30/96

Working Paper Name: Center City Old Account Testing
Working Paper Reference: 0053-559
Working Paper Type [U]: Prepared by Client, External to System

See the High Dollar & Credit Balance Audit Supplement Binder

☒ **Completed**

Completed By: Brian W. Christian **Date:** 09/19/96 04:45:55 PM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:34:46 AM

☒ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion**

Modification History:

Brian W. Christian

CL 001125

EXHIBIT 4027

HU IT
HIGH DOLLAR A/C + CREDIT
BALANCE TESTING
6/30/96

DEPOSITION
EXHIBIT
4027
10/14/03

HU H
NOTE: Per review of the system reports & discussion w/Robin Schutte
Bill Gebner, Cal noted the following:
1) No B/R Alcs > \$100,000 + > 90 days old or > \$200,000



KANGAROO Product 9508 Suplex Envelope Co., Inc. • P.O. Box 448 • Upper Darby, PA 19082
KROUCH® Made in U.S.A. 800-623-0182 • Fax 610-426-7440 • 610-363-2800

CL 009905

H0A2

DATE 06/30/96 TIME 07:26 P.M. PAGE 1 REPORT *\$IPYE03

SNLS LIST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000

LINE SPACING 0 SUPPRESS NCHAR '-'

REQUEST TITLE

NO AGING - INPATIENT DISCHARGED NOT FINAL BILLED, CONTRACTUAL

'HUF FISCAL YEAR 96 REPORT - BALANCES > 200,000, 3RD FLOOR CLARK BUILDING'

'PLEASE DELIVER TO BILL CEDMAN, PATIENT, NUMBE'

COLUMNS "PT NO WOSCD" HEADING 'T' 'R' SPACING 00

PT NO SCD" HEADING 'T' 'R' SPACING 00

("PT NAME" POS 001 LEN 017) HEADING 'NAME' GRAND TOTALS CNT

CHANGE TOTALS CNT SPACING 01

"FC" HEADING 'F' 'C' SPACING 01

BEGINCOL HEADING 'I' 'P' SPACING 01, "INS1 CO CD"

"INS2 CO CD"

"INS3 CO CD"

"INS4 CO CD"

ENDCOL

BEGINCOL HEADING 'NS' 'LAN' SPACING 00,

"INS1 PLAN NO" POS 002 LEN 002

"INS2 PLAN NO" POS 002 LEN 002

"INS3 PLAN NO" POS 002 LEN 002

"INS4 PLAN NO" POS 002 LEN 002

ENDCOL

BEGINCOL HEADING 'ADMIT' 'DSCH' SPACING 01, "ADM DATE"

"DSCH DATE"

ENDCOL

"FINAL BILL DATE" HEADING 'FINAL' 'BILL'

"BAL TOT CHG AMT" HEADING 'TOTAL' 'CHARGES' GRAND TOTALS SUM

CHANGE TOTALS SUM SPACING 01

"BAL TOT INS BAL" HEADING 'INS' 'BAL' GRAND TOTALS SUM CHANGE TOTALS SUM

SPACING 01

"BAL PT BAL" HEADING 'PATIENT' 'BALANCE' GRAND TOTALS SUM

CHANGE TOTALS SUM SPACING 01

"BAL ACCT BAL" HEADING 'ACCOUNT' 'BALANCE' GRAND TOTALS SUM

CHANGE TOTALS SUM SPACING 01

(((06/30/96 - "FINAL BILL DATE"))) WIDTH 05 HEADING 'AGING'

"DAYS

ORDERED BY "FC" CHANGE ACTION P, DECR "BAL ACCT BAL"

WHERE ("BAL ACCT BAL" GE (200000.00) AND "DSCH DATE" IS (VALUED) AND

"FINAL BILL DATE" IS (UNVALUED))

SUBCOLUMNS "DTL CHG AMT" HEADING 'ADJ' 'AMT' GRAND TOTALS SUM

CHANGE TOTALS SUM SPACING 01

WHERE ("DTL TYPE IND" EQ ('3'))

ALLOWANCES A

CL 009906

DATE 06/30/96 TIME 07:26 P.M. PAGE 2 REPORT *\$1PYE03

HUB FISCAL YEAR 96 REPORT - BALANCES > 200,000, CONTRACTUAL

PATIENT NAME
NUMBER

NCT 36056695 TEET, CHESTER

F INS ADMIT

C PLAN DSCH

G G30 04/15/96
00 05/24/96
00 00FINAL
BILL

39 days

ALLOWANCES AND AGING -

TOTAL
CHARGES

325166.88

INS
BAL

325077.00

HDA2

INPATIENT DISCHARGED NOT FINAL BILLED

PATIENT
BALANCE

89.88

ACCOUNT
BALANCE

325166.88

AGING
DAYS

<31882388>

ADJ
AMT

<31882388>

Est.
NRV

4343

CHANGE TOTALS FOR "FC" = G

CNT:

SUM:

325166.88 325077.00

89.88 325166.88

<31882388>

B 98.03%

Estimated Reimbursement 410,313 * 1

NOTE: As of 8/28/96, there were no receipts on this A/C.

- Overall manual allowance percentage for MANDFB+IT is 74.9%. Per discussion w/ Robin Schaffer, the allowance for this account is larger due to the fact this patient represents a case outlier and is reserved for more conservatively. It appears this account is adequately reserved. C+L does not take exception to estimate.

PLEASE DELIVER TO BILL GEDMAN, 3RD FLOOR CLARK BUILDING

CL 009907

DATE 06/30/96 TIME 07:26 P.M. PAGE 3 REPORT *\$1PYE03

HUB FISCAL YEAR 96 REPORT - BALANCES > 200,000, CONTRACTUAL

PATIENT NAME

36196814 NELSON, JANIE

NUMBER

F INS ADMIT

C PLAN DSCH 3 324 05/13/96

00 06/26/96
00
00

FINAL BILL

ALLOWANCES AND AGING - INPATIENT DISCHARGED NOT FINAL BILLED

TOTAL CHARGES 433876.08

INS BAL 433676.10

PATIENT BALANCE 199.98

ACCOUNT BALANCE 433876.08

AGING DAYS

ADJ AMT

Est. NRV
59098
A

CHANGE TOTALS FOR "FC" = 3

CNT:

SUM:

433876.08 433676.10 199.98 433876.08

<374828.08>

C 86.4%
A

③ 44 \$ 59,048

C-Overall manual allowance percentage for Miscellaneous HMO contracts
DNFB & IH is 77.0%. Additionally, based on subsequent receipts
the actual reimbursement was 120% (88% allowance). It appears account
are adequately reserved. C+L does not take exception to estimate.

A- 59,048

Receipts from Keystone

8/16 - 51,889.70
Remaining balance 7,158.30 -

PLEASE DELIVER TO BILL GEDMAN, 3RD FLOOR CLARK BUILDING

CL 009908

DATE 06/30/96 TIME 07:26 P.M. PAGE 4 REPORT *\$IPYE03
HUH FISCAL YEAR 96 REPORT - BALANCES > 200,000, CONTRACTUAL
PATIENT NAME F INS ADMIT FINAL
NUMBER C PLAN DSCH BILL
GRAND TOTALS 2
CNT:
SUM:

HOA2

ALLOWANCES AND AGING -	IMPATIENT DISCHARGED NOT FINAL BILLED	ADJ			
TOTAL CHARGES	INS BAL	PATIENT BALANCE	ACCOUNT BALANCE	AGING DAYS	AMT
759042.96	758753.10	289.86	759042.96		*****

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

CL 009909

H0A2

DATE 06/30/96 TIME 07:26 P.M. PAGE 5 REPORT *\$IPYE03

* END OF SMSLIST REQUEST *

CL 009910

H0A2

DATE 06/30/96 TIME 07:30 P.M. PAGE 1 REPORT *\$OBYE05

SMPLST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000
LINE SPACING 0 SUPPRESS

REQUEST TITLE

'HUF FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM FINAL BILL D
ATE - OUTPATIENT' FOOTING

'PLEASE DELIVER TO BILL GEDMAN 3RD FLOOR CLARK BUILDING'
COLUMNS 'PT NO WSCD' HEADING 'PATIENT' 'NUMBE'
, 'PT NO SCD' HEADING 'T' 'R' SPACING 00
, ('PT NAME' POS 001 LEN 017) HEADING 'PATIENT' 'NAME' GRAND TOTALS CNT
CHANGE TOTALS CNT SPACING 01
, 'FC' HEADING 'F' 'C' SPACING 01
, 'BEGINCOL HEADING 'I' 'P' SPACING 01 , 'INS1 CO CD' ,
'INS2 CO CD' ,
'INS3 CO CD' ,
'INS4 CO CD' ,
ENDCOL

'BEGINCOL HEADING 'NS' 'LAN' SPACING 00 ,
{ 'INS1 PLAN NO' POS 002 LEN 002 } ,
{ 'INS2 PLAN NO' POS 002 LEN 002 } ,
{ 'INS3 PLAN NO' POS 002 LEN 002 } ,
{ 'INS4 PLAN NO' POS 002 LEN 002 } ,
ENDCOL

'ADM DATE' HEADING 'ADMIT' 'DATE' SPACING 01
, 'BAL TOT CHG AMT' HEADING 'TOTAL' 'CHARGES' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
, 'BAL TOT INS BAL' HEADING 'INSURANCE' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
, 'BAL PT BAL' HEADING 'PATIENT' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
, 'BAL ACCT BAL' HEADING 'ACCOUNT' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
, 'LAST PT PAY DATE' HEADING 'LAST PAY' 'DATE'
ORDERED BY 'FC' CHANGE ACTION P , DECR "BAL ACCT BAL"
WHERE ("BAL ACCT BAL" IN (100000.00 THRU 199999.00) AND "LAST ACTV DATE"
LE (04/01/96))

CL 009914

H0A2

DATE 06/30/96 TIME 07:30 P.M. PAGE 2 REPORT *\$OBYE05
0201: NO DATA QUALIFIED FOR THIS SMSLIST REQUEST

CL 009915

H0A2

DATE 06/30/96 TIME 07:30 P.M. PAGE 3 REPORT *\$0BYE05

* END OF SMSLIST REQUEST *

CL 009916

H0A2

DATE 06/30/96 TIME 08:22 P.M. PAGE 1 REPORT *\$AMYE05

SMNLST OPTIONS PAGE LENGTH 055 MARGINS 001 00132 LIMIT 01000
LINE SPACING 0 SUPPRESS

REQUEST TITLE FINAL BILL D

'HUF FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM
ATE - INPATIENT ACCOUNTS RECEIVABLE' FOOTING

'PLEASE DELIVER TO BILL GEDMAN 3RD FLOOR CLARK BUILDING'
COLUMNS 'PT NO WSCD' HEADING 'PATIENT' 'NUMBE'
, 'PT NO SCD' HEADING 'T' 'R' SPACING 00
, ('PT NAME' POS 001 LEN 017) HEADING 'PATIENT' 'NAME' GRAND TOTALS CNT
CHANGE TOTALS CNT SPACING 01
, 'FC' HEADING 'F' 'C' SPACING 01
, BEGINCOL HEADING 'I' 'P' SPACING 01 , "INS1 CO CD" ,
"INS2 CO CD" ,
"INS3 CO CD" ,
"INS4 CO CD" ,
ENDCOL
, BEGINCOL HEADING 'NS' 'LAN' SPACING 00 ,
("INS1 PLAN NO" POS 002 LEN 002 } ,
("INS2 PLAN NO" POS 002 LEN 002 } ,
("INS3 PLAN NO" POS 002 LEN 002 } ,
("INS4 PLAN NO" POS 002 LEN 002 } ,
ENDCOL
, BEGINCOL HEADING 'ADMIT' 'DSCH' SPACING 01 , "ADM DATE" ,
"DSCH DATE" ,
ENDCOL
, "FINAL BILL DATE" HEADING 'FINAL' 'BILL'
, "BAL TOT CHG AMT" HEADING 'TOTAL' 'CHARGES' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
"BAL TOT INS BAL" HEADING 'INSURANCE' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
"BAL PT BAL" HEADING 'PATIENT' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
"BAL ACCT BAL" HEADING 'ACCOUNT' 'BALANCE' GRAND TOTALS SUM
CHANGE TOTALS SUM SPACING 01
ORDERED BY "FC" CHANGE ACTION P , DECR "BAL ACCT BAL"
WHERE ("BAL ACCT BAL" IN (100000.00 THRU 199999.99) AND "FINAL BILL DATE"
LE (04/01/96))

CL 009928

DATE 06/30/96 TIME 08:22 P.M. PAGE 2 REPORT *\$AMYE05 *H0A2*

HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM

PATIENT NUMBER	PATIENT NAME	FINS PLAN	ADMIT DSCH	FINAL BILL	TOTAL CHARGES	INSURANCE BALANCE	PATIENT BALANCE	ACCOUNT BALANCE
35682764	LITTLE, RONALD	A A30	01/23/96 00 02/22/96	02/29/96	197029.49	193611.80	3372.75	196984.55
35284892	YUSSEN, ROSLYN	A A55	10/16/95 00 12/23/95	02/01/96	424595.36	178571.30	.00	178571.30
31353535	TOWNES, CATHERINE	A A60 E33 A58	05/06/93 10/08/93	10/18/93	263572.05	124116.15	465.00	124581.15
35349935	FETTERMAN, CAROL	A A70	11/01/95 00 12/13/95	12/19/95	260216.15	117406.00	397.00	117803.00
35637818	BESACK, CHRISTINE	A A55	01/16/96 00 02/14/96	02/17/96	167442.25	114770.00	668.00	115438.00
35239458	FELLIN, ROBERT	A A50	10/09/95 00 11/17/95	11/24/95	281109.75	114770.00	.00	114770.00
33564360	WEBER, ANN	A A50	10/17/94 00 11/26/94	12/01/94	277752.65	68888.30	44565.70	113454.00
35001221	CHARLTON, MARGARE	A A50	08/21/95 00 10/10/95	10/18/95	476005.20	109871.00	.00	109871.00
33099052	BASHORE, BENJAMIN	A A50	07/05/94 00 09/02/94	09/06/94	431727.00	109830.00	.00	109830.00
35890508	LENOX, ALVIN	A A55	03/08/96 00 03/27/96	04/01/96	175500.14	98620.95	10419.05	109040.00
34725127	GOLDBERG, ALLEN	A A55 F92 F58	06/21/95 00 08/23/95	08/27/95	357853.81	105644.00	.00	105644.00

PLEASE DELIVER TO BILL GEDMAN, 3RD FLOOR CLARK BUILDING

CL 009929

DATE 06/30/96 TIME 08:22 P.M. PAGE 3 REPORT *\$ANYE05
HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM
PATIENT PATIENT F INS ADMIT FINAL
NUMBER NAME C PLAN DSCH BILL
CHANGE TOTALS FOR "FC" = A
CNT: 11
SUM:
H0A2
FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE
TOTAL INSURANCE PATIENT ACCOUNT
CHARGES BALANCE BALANCE BALANCE
3312803.85 1336099.50 59887.50 1395987.00

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

CL 009930

DATE 06/30/96 TIME 08:22 P.M. PAGE 4 REPORT *\$AMYE05
 HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM

PATIENT NAME NUMBER	FINS C PLAN	ADMIT DSCH	FINAL BILL	FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE			
				TOTAL CHARGES	INSURANCE BALANCE	PATIENT BALANCE	ACCOUNT BALANCE
35266493 KOPACZ, JOAN	B	A55 B11 00 00	10/11/95 10/21/95	10/25/95	102859.70	25.68	102885.38
CHANGE TOTALS FOR "FC" = B							
CNT:							
SUM:				101625.38	102859.70	25.68	102885.38

PLEASE DELIVER TO BILL GEDMAN, 3RD FLOOR CLARK BUILDING

CL 009931

DATE 06/30/96 TIME 08:22 P.M. PAGE 5 REPORT *\$ANYE05 *HOA2*

HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM

PATIENT NUMBER	PATIENT NAME	F C	INS PLAN	ADMIT DSCH	FINAL BILL	FINAL BILL DATE	TOTAL CHARGES	INSURANCE BALANCE	PATIENT BALANCE	ACCOUNT BALANCE
35166244	CHESLOCK ,CATHERI	C	E33	09/23/95 00 10/17/95	10/23/95	189247.97	189247.97	.00	189247.97	
35053032	MACK ,FILMORE	C	G20	08/29/95 00 01/05/96	01/16/96	741964.97	153319.00	22.47	153341.47	
35117399	CHESLOCK ,CATHERI	C	E33	09/13/95 00 09/21/95	09/25/95	119337.80	119337.80	.00	119337.80	
32132342	WATERS ,RUTH	C	G24	11/10/93 00 02/07/94	02/15/94	108279.45	108058.16	.00	108058.16	
35838705	SLATTERY ,MILDRED	C	G24	02/28/96 00 03/12/96	03/20/96	129183.41	106739.15	19.26	106758.41	
CHANGE TOTALS FOR "FC" = C										
CMT:										
SUM:										
						1288013.60	676702.08	41.73	676743.81	

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

CL 009932

DATE 06/30/96 TIME 08:22 P.M. PAGE 6 REPORT *\$AMYE05

FINAL BILL DATE - INPATIENT ACCOUNTS RECEIVABLE

PATIENT NUMBER	PATIENT NAME	F IMS C PLAN	ADMIT DSCH	FINAL BILL	TOTAL CHARGES	INSURANCE BALANCE	PATIENT BALANCE	ACCOUNT BALANCE
35535384	GROOME ,LINDA	E E33	12/11/95 00 12/29/95	01/19/96	171884.81	171849.50	35.31	171884.81
35808732	SPAULDING ,DOUGLA	E E07	02/20/96 F92 03/04/96	03/08/96	124501.33	124459.60	.00	124459.60
33356213	MILLER ,GARRISON	E E80	08/22/94 00 10/03/94	10/24/94	327708.45	119980.90	57.00	120037.90
33970914	COSELLA ,DIANNE	E E01	01/11/95 00 01/26/95	01/31/95	100592.73	100484.55	.00	100484.55
CHANGE TOTALS FOR "FC" = E					724687.32	516774.55	92.31	516866.86

CNT: 4

SUM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

CL 009933

DATE 06/30/96 TIME 08:22 P.M. PAGE 7 REPORT *SAMYEO5 *HOA2*

HUH FISCAL YEAR 96 REPORT - BALANCES > 100,000, 90 DAYS FROM

PATIENT NUMBER	PATIENT NAME	F C PLAN	INS ADMIT DSCH	FINAL BILL	TOTAL CHARGES	INSURANCE BALANCE	PATIENT BALANCE	ACCOUNT BALANCE
34874602	DUGAN ,MILDRED	F	F92 07/21/95 F58 02/23/96 A65	02/29/96	402648.17	185780.40	696.57	186476.97
33798810	GROSE ,ATHEL T	F	F92 12/01/94 F58 02/10/95 E33	02/27/95	176972.28	131901.88	218.28	132120.16
34830976	JORDAN ,CHRISTINE	F	F92 07/19/95 F58 01/05/96 G30	01/19/96	1128669.04	122124.94	.00	122124.94
33523762	GROSE ,ATHEL T	F	F92 09/30/94 F58 11/08/94 E33 00	12/19/94	122188.45	111351.25	.00	111351.25
CHANGE TOTALS FOR "FC" = F					1830477.94	551158.47	914.85	552073.32

CNT: 4

SUM:

PLEASE DELIVER TO BILL GEDMAN , 3RD FLOOR CLARK BUILDING

CL 009934